

# Debtors' Ex. 54

# Estimated headcount by class<sup>1</sup>

Class	Population Included	Estimated headcount
48A: Retired ERS Participant Below-Threshold Claim <sup>2</sup>	ERS in-pay and future VTP (Law 70, 211) participants <=\$1,500, excluding those benefiting under 127-1958	94,000
48B: Retired JRS Participant Below-Threshold Claim	JRS in-pay participants <= \$1,500	100
48C: Retired TRS Participant Below-Threshold Claim	TRS in-pay participants <= \$1,500	24,000
48D: Retired ERS Participant Above-Threshold Claim <sup>2</sup>	ERS in-pay and future VTP (Law 70, 211) participants >\$1,500, plus those benefiting under 127-1958	28,000
48E: Retired JRS Participant Above-Threshold Claim	JRS in-pay participants >\$1,500	500
48F: Retired TRS Participant Above-Threshold Claim	TRS in-pay participants >\$1,500	23,000
48G: Active ERS Participant Claims	ERS participants benefiting under Act 1 or Act 447, not included in 48A or 48D	48,000
48H: Active JRS Participant Claims	JRS participants not included in 48B or 48E	400
48I: Active TRS Participant Claims	TRS participants not included in 48C or 48F	46,000 <sup>3</sup>
48J: System 2000 Participant Claims (claim is for contributions with interest provided separately by ERS)	ERS participants with System 2000 / Act 3 balances not yet annuitized or withdrawn, and not benefiting under Act 1 or Act 447, not included in 48A or 48D	60,000
48K: VTP Below-Threshold Payroll Claim <sup>2</sup>	Law 70-2010 and Law 11-2015 participants receiving payments through CW payroll <sup>3</sup> <=\$1,500	5,500
48L: VTP Above-Threshold Payroll Claim <sup>2</sup>	Law 70-2010 and Law 211-2015 participants receiving payments through CW payroll <sup>3</sup> >\$1,500	2,500

<sup>1</sup> Based on previous information provided by ERS. Updated files are still being compiled.

<sup>2</sup> Participants may appear in both 48A and 48K or both 48D and 48L if they are currently receiving a benefit through paygo and are entitled to one in the future through paygo

<sup>3</sup> Further clarification regarding active TRS participants has been requested.

7/26/2021